Arizona Department of Education

School Safety Program

Initial Followup of Performance Audit Report 25-104

The August 2025 Arizona Department of Education (Department) performance audit of the School Safety Program (Program) found that the Department did not ensure some schools that received Program monies complied with Program requirements intended to enhance school safety personnel effectiveness and improve school safety, and 2025 legislation expanded allowable uses of Program monies. We made **5** recommendations to the Department.

Department's status in implementing 5 recommendations

Implementation status	Number of recommendations
Implemented	1 recommendation
In process	4 recommendations

We will conduct another followup with the Department on the status of the recommendations that have not yet been implemented.

Recommendations to the Department

Finding 1: Department did not ensure all schools receiving Program monies complied with Program requirements intended to enhance school safety personnel effectiveness and improve school safety

1. The Department should monitor schools receiving Program monies to ensure they comply with Program requirements, consistent with the Grants Manual, and work with schools to address any identified noncompliance.

- Status: **Implementation in process.**

  As discussed later in recommendation 5, our review found that Department staff have continued to implement the Department's written guidance to review schools' Program reimbursement requests to ensure expenses are supported by expenditure reports prior to approving payments for Program activities. Additionally, as discussed later in recommendations 2 through 4, the Department has developed draft policies and procedures for various other monitoring activities to assess participating schools' compliance with Program requirements, including conducting risk assessments, desk reviews, and site visits. The Department reported that it will finalize and begin implementing these draft policies and procedures by the end of calendar year 2026. As a result, we will further assess the Department's implementation of its draft policies and procedures for conducting risk assessments, desk reviews, and site visits during our next followup.

The Department should develop and implement written policies and procedures for monitoring schools' compliance with Program requirements consistent with the Grants Manual, including:

2. Conducting risk assessments of each school participating in the Program using various financial and programmatic factors to determine the level of monitoring needed.

- Status: **Implementation in process.**

  As of April 2026, the Department has developed risk-assessment tools and is in the process of developing draft policies and procedures for conducting risk assessments of each school participating in the Program using financial and programmatic factors. Specifically, the Department developed a tool for assessing each participating school's financial risk that reviews various factors, including a school's experience with managing Program grant monies and prior noncompliance with program requirements, such as noncompliance with timely submitting required financial reports. Additionally, the Department developed a separate tool that considers various factors to assess each participating school's risk of noncompliance with Program requirements. This includes whether the school submitted required documentation, such as completed trainings and surveys, and whether the school was placed on a corrective action plan for prior noncompliance with program requirements. According to the Department, it plans to begin conducting risk assessments of participating schools on December 16, 2026. We will further assess the Department's implementation of its risk-assessment tools during our next followup.

3. Completing desk reviews of participating schools' financial and programmatic documentation, such as reviewing schools' end-of-year reports and/or survey responses to identify potential noncompliance with Program requirements, and conducting additional reviews of specific schools or Program areas where noncompliance was found.

- Status: **Implementation in process.**

As of July 2026, the Department has developed draft policies and procedures for completing desk reviews of participating schools' financial and programmatic documentation. The Department's draft policies and procedures outline how Department staff will select schools for desk reviews, requirements for schools to submit and Department staff to review progress reports and program documentation, and a corrective action process to address any identified noncompliance.

For example, the Department's draft policies and procedures require:

- Department staff to monitor schools' submission of required documentation and select schools for desk reviews, including schools that have not submitted required documentation.
- Department staff to conduct desk reviews of selected schools' Program documentation, such as operational plans, Safety Team agendas, activity logs, and financial reports for completeness and accuracy.
- The development of corrective action plans to address any identified noncompliance with Program requirements.

According to the Department, it intends to finalize its policies and procedures before conducting desk reviews beginning in October 2026. We will further assess the Department's implementation of this recommendation during our next followup.

4. Conducting site visits, as needed.

- Status: **Implementation in process.**

As of July 2026, the Department has also developed draft policies and procedures for conducting site visits of participating schools. These draft policies and procedures require the Department to:

- Select schools that risk assessments have identified at higher risk for Program noncompliance for site visits for further assessment based on the results of the school's desk review and/or if concerns exist regarding the potential misuse of grant monies or grant-related positions.

- Assess the school's compliance with the Program's administrative, programmatic, and financial requirements by conducting interviews and reviewing relevant documentation during a site visit to determine how Program objectives are being implemented and requirements met.
- If needed, work with the school to develop a corrective action plan to address identified noncompliance with the Program's requirements.

According to the Department, it plans to begin conducting site visits in October 2026. We will assess the Department's implementation of the policies and procedures during our next followup.

5. The Department should continue to review schools' Program reimbursement requests to ensure expenses are supported by expenditure reports, prior to approving the payment.

▶ Status: **Implemented at 6 months.**

As reported in our August 2025 performance audit, the Department's written guidance requires participating schools to submit and Department staff to review expenditure reports for all Program reimbursement requests. Our review of fiscal year 2026 reimbursement requests, expenditure reports, and other documentation for a random sample of 5 of 291 participating schools found that all 5 schools submitted expenditure reports with their reimbursement requests, and the Department reviewed the expenditure reports submitted by all 5 schools prior to approving the schools' reimbursement requests for payment.